

July 18, 2019

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 10

ALL MEMBERS PRESENT.

CHAIR BASKIN PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the follow items are hereby received and filed:
 - a. COMM. 11E-1 (2019)
COMPTROLLER: "Law Department Spending, 2/2019"
(Chair's Ruling)
 - b. COMM. 15E-5 (2019)
COMPTROLLER: "Report Detailing Apportionment & Distribution of Net Collections from Sales & Compensating Use Tax (4.75%) for Months of March, April & May 2019"
(Chair's Ruling)
 - c. COMM. 15D-2 (2019)
DIRECTOR OF BUDGET & MANAGEMENT: "Budget Monitoring Report for Period Ending May 2019"
(Chair's Ruling)
 - d. COMM. 15D-3 (2019)
DEMOCRATIC COMMISSIONER, EC BOARD OF ELECTIONS: "Letter to Chair Baskin Concerning Mid-Year Budget Hearing for BOE"
(Chair's Ruling)
 - e. COMM. 15D-5 (2019)
DIRECTOR OF BUDGET & MANAGEMENT: "Mid-Year Budget Hearing Data"
(Chair's Ruling)
2. COMM. 3D-1 (2019)
DIRECTOR OF REAL PROPERTY TAX SERVICES AS AMENDED
WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings and / or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556; and

WHEREAS, the Director has investigated the validity of such applications (see attached listing).

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 219063 through 219070, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities.

FISCAL YEAR	2018	Petition No.	219,063.00	
	ASSESSOR	Refund	\$484.04	
S-B-L	108.00-2-31	2224 Crittenden Rd	142089 ALDEN	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$484.04	
	Town/SpecialDist/School			
<u>Charge To :</u>		142089 ALDEN		\$484.04
	Relevy School		\$484.04	142001 ALDEN

CENTRAL

RPTL 550(2): Failed to apply vet exemption.
Refund to be issued to Edward & Jean Pytlik

FISCAL YEAR	2019	Petition No.	219,064.00	
	ASSESSOR	Refund	\$218.01	
S-B-L	93.13-1-21	4 Anthony Dr	145201 DEPEW	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$218.01	
	Town/SpecialDist/School			
<u>Charge To :</u>		145201 DEPEW		\$218.01
	Relevy Village		\$218.01	Village of DEPEW

RPTL 550(2): Failed to apply vet exemption
Refund to be issued to Craig & Sandra Wiess

FISCAL YEAR	2019	Petition No.	219,065.00	
	ASSESSOR	Refund	\$95.91	
S-B-L	47.16-2-25	33 Front St	145601 AKRON	

	Acct. No. 112	\$61.32	County
	Acct. No. 132	\$34.59	
<u>Charge To :</u>	Town/SpecialDist/School 145601 AKRON		\$34.59

RPTL 550(2): Failed to calculate aged exemption properly.
Refund to be issued to Donna L. Reuter

FISCAL YEAR	2018	Petition No.	219,066.00
	ASSESSOR	Refund	\$58.94
S-B-L	47.16-2-25	33 Front St	145601 AKRON

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$58.94	
<u>Charge To :</u>	Town/SpecialDist/School 145601 AKRON Relevy School	\$58.94	\$58.94 145601 AKRON

CENTRAL

RPTL 550(2): Failed to calculate aged exemption properly
Refund to be issued to Donna L. Reuter

FISCAL YEAR	2019	Petition No.	219,067.00
	ASSESSOR	Cancel	\$157.98
S-B-L	47.16-2-25	33 Front St	145601 AKRON

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$157.98	
<u>Charge To :</u>	Town/SpecialDist/School 145601 AKRON		\$157.98

AKRON

RPTL 550(2): Failed to calculate aged exemption properly.
New tax bill to be issued.

	Relevy Village	\$157.98	Village of
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FISCAL YEAR	2019	Petition No.	219,068.00
	ASSESSOR	Refund	\$1,285.20
S-B-L	54.70-1-1	327 Fries Rd	146489 TONAWANDA

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$1,285.20	
<u>Charge To :</u>	Town/SpecialDist/School 146489 TONAWANDA		\$1,285.20

RPTL 550(2): Incorrect sewer units
Refund to be issued to Danielle Parent

FISCAL YEAR	2019	Petition No.	219,069.00
	ASSESSOR	Cancel	\$200.00
S-B-L	134.45-4-45	59 Harlem	146800 WEST SENECA

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$200.00	
<u>Charge To :</u>	Town/SpecialDist/School 68008 Grass Cutting Admin 146800 WEST SENECA	\$200.00	\$0.00

RPTL 550(2): Grass cutting admin fee applied in error.
New tax bill to be issued.

FISCAL YEAR	2019	Petition No.	219,070.00
	ASSESSOR	Refund	\$195.00
S-B-L	238.11-1-23	2724 Green St	144000 EDEN

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$195.00	
<u>Charge To :</u>	Town/SpecialDist/School 144000 EDEN		\$195.00

RPTL 550(2): Applied garbage district in error
Refund to be issued to Charles A Kumet

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.
(6-0)

3. COMM. 15E-13 (2019)
COUNTY EXECUTIVE

WHEREAS, the Erie County Personnel Department has been in violation of the collective bargaining agreement with CSEA; and

WHEREAS, an employee within the payroll department filed a grievance for out of title work on May 16, 2018; and

WHEREAS, after a desk audit regarding grievance 18-05-09 it was determined that the employee has been working out of title and will continue to do so in the Payroll. Department; and

WHEREAS, this Employee currently receives out of title pay for the position they are slotted in and so the salary adjustment would be budget neutral.

NOW, THEREFORE, BE IT

RESOLVED, that the position of Payroll Supervisor be upgraded to a Job Grade 13; and be it further

RESOLVED, that authorization is hereby provided to the Division of Budget and Management, the Department of Personnel, and the Department of Social Services to make the necessary budgetary and personnel adjustments to effectuate this action; and be it further

RESOLVED, that the Clerk of the Legislature be directed to send certified copies of this resolution to the County Executive, Director of Budget and Management, Comptroller, and the Personnel Department.
(6-0)

4. COMM. 15E-15 (2019)
COUNTY EXECUTIVE

WHEREAS, the several non-city school districts lying within the County of Erie will have adopted their school budgets for the current school year, determined the amount thereof to be raised by real property tax and will have fixed their school tax rates, said budgets, amounts and rates to be

certified to and filed with the Real Property Tax Services Department of Erie County, no later than August 12, 2019; and

WHEREAS, the Real Property Tax Services Department will spread and extend said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

NOW, THEREFORE, BE IT

RESOLVED, that as of September 1, 2019, there is hereby levied and assessed upon the taxable real property appearing on the school assessment rolls for the respective school districts the amounts to be raised by school taxes, as spread and extended by the Real Property Tax Services Department, which amounts shall be collected from the persons and corporations liable therefore in accordance with and pursuant to the provisions of the statutes in such cases made and provided; and be it further

RESOLVED, that the Chairman and the Clerk of the Legislature are hereby directed to execute in the name and under the seal of the County of Erie, and to annex to the respective school district tax rolls as they are compiled by the Real Property Tax Services Department, a good and sufficient warrant, addressed to the proper tax collecting officials, commanding them to collect such school district taxes in accordance with applicable law; and be it further

RESOLVED, that the Real Property Tax Services Department is hereby directed to deliver such school district tax rolls and warrants to such tax collecting officials to be acted upon in accordance with applicable law; and be it further

RESOLVED, that each and every act of the Real Property Tax Services Department in connection with the foregoing is hereby ratified and confirmed; and be it further

RESOLVED, The Clerk of the Legislature is hereby directed to cause such non-city school district budgets, tax rates and resolutions to be printed in the journal of the proceedings of the Legislature when received; and be it further

RESOLVED that certified copies of this resolution be forwarded to the County Executive, County Attorney, County Comptroller, Director of Budget and Management, and Real Property Tax Services.
(6-0)

5. COMM 15E-37 (2019)
COUNTY EXECUTIVE

WHEREAS, it is the mission of BENLIC to confront and alleviate the problems distressed properties cause to communities by supporting municipal and regional revitalization efforts and strategically acquiring, improving, assembling, and selling distressed, vacant, abandoned, and/or tax-delinquent properties; and

WHEREAS, section 1616(i) of the New York Not-for-Profit Corporation Law provides that New York Land banks, including BENLIC, may tender a pre-emptive bid at In Rem tax sales in an amount equal to the total amount of all municipal claims and liens which were the basis for the judgment and in the event of such tender by a land bank, the property shall be deemed sold to the land bank regardless of any bids by any other third parties; and

WHEREAS, the bid of the land bank shall be paid as to its form, substance, and timing according to such agreement as is mutually acceptable to the plaintiff and the land bank wherein the obligation of the land bank to perform in accordance with such agreement shall be deemed to be in full satisfaction of the municipal claim which was the basis for the judgment; and

WHEREAS, it is anticipated that BENLIC will exercise its pre-emptive bid powers at the upcoming County In Rem 167 tax sale; and

WHEREAS, agreements between the County and BENLIC are necessary to outline the obligations of the Land Bank and the expected repayment, if any, of the County taxes which were the basis for the judgment.

NOW, THEREFORE, BE IT

RESOLVED, that Erie County, acting by and through its Department of Real Property Tax Services, is hereby authorized to enter into agreements with BENLIC which outline the obligations of the Land Bank and the expected repayment, if any, of the County taxes which were the basis for the judgment consistent with the Property Tax and Maintenance/Foreclosure Cost Recapture Policy for In Rem 167 to be held on September 25, 2019 at the Buffalo Niagara Convention Center; and be it further

RESOLVED, that to the extent that such agreement results in the repayment of county taxes in the amount less than the amount of County taxes which were the basis for the judgment, pursuant to Section 12-1.0 of the Erie County Tax Act the Department of Real Property Tax Services is hereby authorized to cancel such past due real property taxes; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Erie County Comptroller, County Attorney, Department of Real Property Tax Services and the Buffalo Erie Niagara Land Improvement Corporation.
(6-0)

JOHN BRUSO
CHAIR